



**Independent Accountants' Report  
On Applying Agreed-Upon Procedures**

**Orange County Public Schools**

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School Board of Orange County, Florida  
Orlando, Florida

We have performed the procedures enumerated below on the billing, receipts, and attendance records of Discover After School (Discover or Provider) relating to the outsourcing of the before and after school and full day service care programs (when school is not in session) for Orange County Public Schools (OCPS) from July 2020 through June 2021. Discover's management is responsible for the billing, cash receipts, and attendance records.

OCPS (the specified party) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of inspecting Discover's billing, cash receipts and attendance records as stated in the contract between the School Board of Orange County, Florida and Discover. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
1.	Obtain the following documents from OCPS: <ol style="list-style-type: none"> <li>a. Copy of the contract between the School Board of Orange County, Florida and Discover.</li> <li>b. Copies of the School Age Services Attendance and Revenue Report for 2020 – 2021 for the months of July 2020 through June 2021 for Discover for each school where the Provider operates a before and after school and full day service care program.</li> <li>c. Approved tuition and other fee schedule.</li> </ol>	Documents obtained without exception.

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
2.	<p>Haphazardly select a sample of three months and perform the following:</p> <ul style="list-style-type: none"> <li>a. Obtain copies of daily attendance records from Discover.</li> <li>b. Compare the number of students in attendance from the daily attendance records obtained in step 2a to the number of students in attendance as reported on the corresponding School Age Services Attendance and Revenue Report for 2020 – 2021 obtained in step 1b.</li> </ul>	<p>The three months selected were September 2020, February 2021, and April 2021.</p> <ul style="list-style-type: none"> <li>a. All daily attendance records were obtained other than the record for the week of August 31, 2020 for SunRidge Elementary, which could not be located by Discover.</li> <li>b. See Exhibit A for the results of applying this procedure.</li> </ul>
3.	<p>For each of the three months selected in step 2, haphazardly select 5 students from the daily attendance records obtained in step 2a for each school and perform the following:</p> <ul style="list-style-type: none"> <li>a. Obtain billing and payment history reports for each student for that month.</li> <li>b. Compare the fee charged to the student for that month to the approved tuition and other fee schedule obtained in step 1c.</li> <li>c. For students whose tuition and fees were paid through a scholarship, examine the student’s registration form for evidence of scholarship approval.</li> <li>d. For students whose tuition and fees were paid through a grant, examine the grant document showing the selected student was included in the grant.</li> </ul>	<ul style="list-style-type: none"> <li>a. Reports obtained without exception.</li> <li>b. The fee charged to each sampled student was the same amount as the fee in the approved tuition and other fee schedule other than the students noted in Exhibit B.</li> <li>c. Examined evidence of approval for the 38 students who received a discount of fees.</li> <li>d. There were no tuition and fees paid for through a grant.</li> </ul>
4.	<p>Perform the following procedures for each month from July 2020 through June 2021 for schools whose tuition is not paid through a grant:</p> <ul style="list-style-type: none"> <li>a. Obtain a cash receipt report for each month for each school.</li> </ul>	<ul style="list-style-type: none"> <li>a. Reports obtained without exception.</li> </ul>

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
	<p>b. Calculate the amount of cash receipts related to OCPS programs (OCPS Cash Receipts) by deducting any adjustments included on the School Age Services Attendance and Revenue Report for 2020 – 2021 obtained in step 1b from the cash receipts included on the cash receipt report obtained in step 4a.</p> <p>c. Compare the OCPS Cash Receipts amounts to the amount of total revenue on the School Age Services Attendance and Revenue Report for 2020 – 2021 obtained in step 1b.</p>	<p>b. See Exhibit C for the results of applying this procedure.</p> <p>c. See Exhibit D for the results of this procedure.</p>
5.	Compare the OCPS Cash Receipts in step 4b to the total deposits from the bank statements from July 2020 through June 2021 for schools whose tuition is not paid through a grant.	See Exhibit E for the results of this procedure.
6.	<p>Calculate the portion of funds earned by OCPS from July 2020 through June 2021 by:</p> <p>a. Multiplying 13% of the total OCPS Cash Receipts calculated in step 4b.</p> <p>b. For schools whose tuition and fees were paid through a grant, multiplying 3% of the product of the approved tuition rate from the schedule received in step 1c by the number of students in attendance from the annual attendance reporting form provided to the grantor.</p>	<p>a. See Exhibit F for the results of applying these procedures.</p> <p>b. There were no schools whose tuition and fees were paid through a grant.</p>
7.	Calculate the portion of funds forwarded to OCPS from July 2020 through June 2021 by adding the total remittance amount noted on the School Age Services Attendance and Revenue Report for 2020 – 2021 for the months of July 2020 through June 2021 obtained in step 1b.	See Exhibit F for the results of applying this procedure.

We were engaged by the School Board of Orange County, Florida to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on Discover’s billing, cash receipts, and attendance records related to the outsourcing of the before and after school and full day service care programs for Orange County Public Schools from July 2020 through June 2021. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Orange County Public Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of Orange County Public Schools and is not intended to be and should not be used by anyone other than the specified party.

*Carr, Riggs & Ingram, L.L.C.*

Orlando, Florida  
June 1, 2022

EXHIBIT A  
Students in Attendance

<i>School</i>	<i>Month</i>	<i>Attendance from daily attendance records</i>	<i>Attendance from School Age Services Attendance and Revenue Report for 2020-21</i>	<i>Difference</i>
<b>Andover Elementary</b>				
	September 2020	242	270	(28)
	February 2021	290	305	(15)
	April 2021	304	321	(17)
<b>Dommerich Elementary</b>				
	September 2020	109	116	(7)
	February 2021	124	135	(11)
	April 2021	139	139	-
<b>Ivey Lane Elementary</b>				
	September 2020	81	81	-
	February 2021	110	108	2
	April 2021	115	116	(1)
<b>Maxey Elementary</b>				
	September 2020	94	100	(6)
	February 2021	119	120	(1)
	April 2021	156	160	(4)
<b>Palmetto Elementary</b>				
	September 2020	-	-	-
	February 2021	63	62	1
	April 2021	73	81	(8)
<b>SunRidge Elementary</b>				
	September 2020	45	91	(46)
	February 2021	212	224	(12)
	April 2021	234	264	(30)
<b>West Oaks Elementary</b>				
	September 2020	72	65	7
	February 2021	81	78	3
	April 2021	91	92	(1)
<b>Westpointe Elementary</b>				
	September 2020	-	-	-
	February 2021	-	-	-
	April 2021	-	-	-

EXHIBIT A  
Students in Attendance

<i>School</i>	<i>Month</i>	<i>Attendance from daily attendance records</i>	<i>Attendance from School Age Services Attendance and Revenue Report for 2020-21</i>	<i>Difference</i>
<b>Winegard Elementary</b>				
	September 2020	-	-	-
	February 2021	-	-	-
	April 2021	-	-	-

NOTE 1: Palmetto Elementary did not have a before and after school or full day service care program until January 2021.

Westpointe Elementary and Winegard Elementary did not have before and after school or full day service care programs until June 2021.

NOTE 2: It should be noted that the attendance records for the week of August 31, 2020 for SunRidge Elementary could not be located by Discover.

EXHIBIT B  
Differences in Tuition Charged and Approved Tuition and Other Fee Schedule

<i>School</i>	<i>Student</i>	<i>Discount received</i>	<i>Reason for difference according to Discover</i>
<b>Andover Elementary</b>			
	Sample #1	50%	This student received a scholarship.
	Sample #2	10%	This student received a discount for having a sibling in the program.
	Sample #4	50%	This student received a discount for having a parent who is a teacher at that school.
	Sample #6	10%	This student received a discount for having a sibling in the program.
	Sample #7	50%	This student received a scholarship.
	Sample #11	50%	This student received a scholarship.
<b>Dommerich Elementary</b>			
	Sample #24	10%	This student received a discount for having a sibling in the program.
	Sample #25	50%	This student received a scholarship.
	Sample #30	10%	This student received a discount for having a sibling in the program.
<b>Ivey Lane Elementary</b>			
	Sample #31	50%	All students from this school automatically qualify for a 50% discount of fees.
	Sample #32	50%	All students from this school automatically qualify for a 50% discount of fees.
	Sample #33	50%	All students from this school automatically qualify for a 50% discount of fees.
	Sample #34	50%	All students from this school automatically qualify for a 50% discount of fees.
	Sample #35	50%	All students from this school automatically qualify for a 50% discount of fees.
	Sample #36	50%	All students from this school automatically qualify for a 50% discount of fees.
	Sample #37	50%	All students from this school automatically qualify for a 50% discount of fees.
	Sample #38	50%	All students from this school automatically qualify for a 50% discount of fees.



EXHIBIT B  
Differences in Tuition Charged and Approved Tuition and Other Fee Schedule

<i>School</i>	<i>Student</i>	<i>Discount received</i>	<i>Reason for difference according to Discover</i>
<b>Ivey Lane Elementary (Continued)</b>			
	Sample #39	50%	All students from this school automatically qualify for a 50% discount of fees.
	Sample #40	50%	All students from this school automatically qualify for a 50% discount of fees.
	Sample #41	50%	All students from this school automatically qualify for a 50% discount of fees.
	Sample #42	50%	All students from this school automatically qualify for a 50% discount of fees.
	Sample #43	50%	All students from this school automatically qualify for a 50% discount of fees.
	Sample #44	50%	All students from this school automatically qualify for a 50% discount of fees.
	Sample #45	50%	All students from this school automatically qualify for a 50% discount of fees.
<b>Maxey Elementary</b>			
	Sample #46	50%	This student received a discount for having a parent who is a teacher at that school.
	Sample #49	10%	This student received a discount for having a sibling in the program.
	Sample #54	10%	This student received a discount for having a sibling in the program.
	Sample #57	50%	This student received a scholarship.
	Sample #60	10%	This student received a discount for having a sibling in the program.
<b>Palmetto Elementary</b>			
	Sample #71	10%	This student received a discount for having a sibling in the program.
	Sample #74	10%	This student received a discount for having a sibling in the program.
<b>SunRidge Elementary</b>			
	Sample #89	10%	This student received a discount for having a sibling in the program.
	Sample #90	10%	This student received a discount for having a sibling in the program.

EXHIBIT B  
Differences in Tuition Charged and Approved Tuition and Other Fee Schedule

<i>School</i>	<i>Student</i>	<i>Discount received</i>	<i>Reason for difference according to Discover</i>
<b>West Oaks Elementary</b>			
	Sample #91	50%	This student received a scholarship.
	Sample #95	50%	This student received a scholarship.
	Sample #100	50%	This student received a scholarship.
	Sample #102	50%	This student received a discount for having a parent who is a teacher at that school.
	Sample #105	50%	This student received a discount for having a parent who is a teacher at that school.

EXHIBIT C  
Calculation of OCPS Cash Receipts from July 2020 through June 2021

<i>School</i>	<i>Total cash receipts from cash receipts report</i>	<i>Total adjustments from School Age Service Attendance and Revenue Report for June 2021</i>	<i>OCPS Cash Receipts</i>
Andover Elementary	\$ 114,214.40	\$ (6,712.80)	\$ 107,501.60
Dommerich Elementary	\$ 53,164.20	\$ (2,664.00)	\$ 50,500.20
Ivey Lane Elementary	\$ 15,325.00	\$ -	\$ 15,325.00
Maxey Elementary	\$ 36,815.80	\$ -	\$ 36,815.80
Palmetto Elementary	\$ 11,490.60	\$ -	\$ 11,490.60
SunRidge Elementary	\$ 56,905.40	\$ -	\$ 56,905.40
West Oaks Elementary	\$ 26,050.49	\$ -	\$ 26,050.49
Westpointe Elementary	\$ 13,747.00	\$ (2,853.67)	\$ 10,893.33
Winegard Elementary	\$ 3,024.00	\$ (1,053.60)	\$ 1,970.40
	<b>\$ 330,736.89</b>	<b>\$ (13,284.07)</b>	<b>\$ 317,452.82</b>

NOTE 3: The June summer program operates 5 days a week; however, the Friday program is operated by Discover at a non-OCPS location. Therefore, the gross revenue that was reported on the June School Age Service Attendance and Revenue Reports (as shown above) was then decreased by a total adjustment of \$13,284.07 for the cash receipts that related to the Friday portion of the program.

EXHIBIT D  
Comparison of OCPS Cash Receipts from July 2020 through June 2021

<i>School</i>	<i>OCPS Cash Receipts</i>	<i>Total revenue from School Age Service Attendance and Revenue Report for 2020-2021</i>	<i>Difference</i>
Andover Elementary	\$ 107,501.60	\$ 103,793.40	\$ 3,708.20
Dommerich Elementary	\$ 50,500.20	\$ 48,757.80	\$ 1,742.40
Ivey Lane Elementary	\$ 15,325.00	\$ 15,743.00	\$ (418.00)
Maxey Elementary	\$ 36,815.80	\$ 36,683.80	\$ 132.00
Palmetto Elementary	\$ 11,490.60	\$ 11,790.60	\$ (300.00)
SunRidge Elementary	\$ 56,905.40	\$ 55,161.00	\$ 1,744.40
West Oaks Elementary	\$ 26,050.49	\$ 26,158.09	\$ (107.60)
Westpointe Elementary	\$ 10,893.33	\$ 10,893.33	\$ -
Winegard Elementary	\$ 1,970.40	\$ 1,850.40	\$ 120.00
	<b>\$ 317,452.82</b>	<b>\$ 310,831.42</b>	<b>\$ 6,621.40</b>

EXHIBIT E  
Comparison of OCPS Receipts to Deposits on Bank Statements

	<i>July 1, 2020 – June 30, 2021</i>
Total deposits on bank statements from July 2020 through July 2021	\$ 576,647.24
Less: June 2020 credit card receipts that settled in July 2020	(444.00)
Plus: June 2021 credit card receipts that settled in July 2021	3,778.80
Less: amounts that relate to Fridays in June camps (see Exhibit C)	(13,284.07)
Less: other amounts not related to OCPS programs	<u>(188,866.08)</u>
Adjusted bank deposit amount	377,841.89
OCPS cash receipts (see Exhibit C)	<u>317,452.82</u>
Difference	<u>\$ 60,389.07</u>

EXHIBIT F  
 Calculation of Funds Earned by OCPS and Remit Amounts Reported to OCPS  
 from July 2020 through June 2021

<i>School</i>	<i>Total OCPS cash receipts</i>	<i>Funds earned by OCPS (13% of cash receipts from cash receipts report)</i>	<i>Total remit amount from School Age Services Attendance and Revenue Report for 2020-2021</i>
Andover Elementary	\$ 107,501.60	\$ 13,975.21	\$ 13,493.14
Dommerich Elementary	\$ 50,500.20	\$ 6,565.03	\$ 6,338.51
Ivey Lane Elementary	\$ 15,325.00	\$ 1,992.25	\$ 2,046.59
Maxey Elementary	\$ 36,815.80	\$ 4,786.05	\$ 4,768.89
Palmetto Elementary	\$ 11,490.60	\$ 1,493.78	\$ 1,532.78
SunRidge Elementary	\$ 56,905.40	\$ 7,397.70	\$ 7,170.93
West Oaks Elementary	\$ 26,050.49	\$ 3,386.56	\$ 3,400.55
Westpointe Elementary	\$ 10,893.33	\$ 1,416.13	\$ 1,416.13
Winegard Elementary	\$ 1,970.40	\$ 256.15	\$ 240.55
	<b>\$ 317,452.82</b>	<b>\$ 41,268.87</b>	<b>\$ 40,408.08</b>